

## 1040 BUSINESS RULES FOR TAX YEAR 2009

### Version 2009v2.0

| Rule Number | Rule Text  | Error Category      | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|--|---------------------|----------|---------------------------------------|
| F1040-001   | If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is greater than Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must have a non-zero value.  | Incorrect Data      | Reject   | Active                                |
| F1040-002   | If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is less than or equal to Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must be equal to zero or not be present.  | Incorrect Data      | Reject   | Active                                |
| F1040-003   | If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: Line 4 'QualifyingNameForHOH', Line 4 'QualifyingHOHSSN', Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfChildNotLivingWithYouCnt'. | Missing Data        | Reject   | Active                                |
| F1040-004   | If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.   | Missing Data        | Reject   | Active                                |
| F1040-005   | If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it cannot be equal to the Primary SSN or the Spouse SSN in the Return Header.  | Incorrect Data      | Reject   | Active                                |
| F1040-006   | If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.  | Incorrect Data      | Reject   | Active                                |
| F1040-007   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary SSN and the Spouse SSN must be present in the Return Header.   | Missing Data        | Reject   | Active                                |
| F1040-008   | If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.   | Missing Data        | Reject   | Active                                |
| F1040-009   | If Form 1040, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.   | Missing Data        | Reject   | Active                                |
| F1040-010   | Form 1040, Line 6c(2), each 'DependentSSN' that has a value, must be within the valid range of SSN/ITIN/ATIN.  | Incorrect Data      | Reject   | Active                                |
| F1040-011   | Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).   | Duplicate Condition | Reject   | Active                                |
| F1040-012   | Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.  | Incorrect Data      | Reject   | Active                                |
| F1040-013   | If Form 1040, Line 64a 'EICEligibilityLiteralCd' has the value 'NO', then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.  | Incorrect Data      | Reject   | Active                                |
| F1040-014   | If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.  | Incorrect Data      | Reject   | Active                                |

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|-------------|--|------------------|----------|---------------------------------------|
| F1040-015   | If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.  | Incorrect Data   | Reject   | Active                                |
| F1040-016   | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then [ in 'WagesNotShownSchedule' attached to Form 1040, Line 7, at least one 'WagesLit' must be equal to "HSH" and the corresponding amount 'WagesAmt' must be greater than zero ] or [ 'OtherIncomeTypeStatement' must be attached to Form 1040, Line 21 ] or [ Form W-2 must be present ] or [ Form 1099-R must be present ] or [ Schedule C (Form 1040) must be present ] or [ Schedule E (Form 1040), Line 28A(b) 'PartnershipOrSCorpCd' must be equal to "P" for every entry in Line 28]. | Incorrect Data   | Reject   | Active                                |
| F1040-017   | If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.   | Data Mismatch    | Reject   | Active                                |
| F1040-018   | If Form 1040, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.  | Data Mismatch    | Reject   | Active                                |
| F1040-020   | Form 1040, Line 17 'RentalRealESTAmt' must be equal to Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Schedule E (Form 1040), Line 41 'TotalSupplIncomeOrLossAmt'.  | Data Mismatch    | Reject   | Active                                |
| F1040-021   | If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.  | Data Mismatch    | Reject   | Active                                |
| F1040-022   | Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 13 'CrForChildAndDEPDCareAmt'.  | Data Mismatch    | Reject   | Verbiage Change                       |
| F1040-024   | If only one Schedule SE (Form 1040), is present in the return, and if Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.   | Data Mismatch    | Reject   | Verbiage Change                       |
| F1040-025   | Form 1040, Line 72 'OverpaidAmt' must be equal to the sum of the following: Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt' and Line 76 'EsPenaltyAmt'.  | Math Error       | Reject   | Active                                |
| F1040-026   | If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientsSSN' provided on Line 31b.   | Incorrect Data   | Reject   | Active                                |
| F1040-027   | Each 'RecipientsSSN' provided on Form 1040, Line 31b must be within the valid range of SSN/ITIN and cannot equal an ATIN.  | Incorrect Data   | Reject   | Active                                |
| F1040-028   | Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.   | Incorrect Data   | Reject   | Active                                |
| F1040-029   | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseName' and Line 6b 'ExemptSpouseNameControl' must not be present.  | Incorrect Data   | Reject   | Active                                |
| F1040-031   | If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.   | Incorrect Data   | Reject   | Active                                |
| F1040-032   | If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1040) must be attached.  | Missing Document | Reject   | Active                                |
| F1040-033   | If Schedule C (Form 1040) is present in the return, then Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt'.  | Math Error       | Reject   | Active                                |

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|-------------|---|----------------|----------|---------------------------------------|
| F1040-034   | Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: [ 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' in 'OtherWithholdingStatement' attached to Form 1040, Line 61 ] , all of the Forms W-2, Line 2, 'WithholdingAmt', all of the Forms 1099-R, Line 4 'FederalIncomeTaxWithheldAmt'.   | Math Error     | Reject   | Active                                |
| F1040-035   | If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 73b 'RoutingTransitNumber', Line 73c 'BankAccountInd', Line 73d 'DepositorAccountNumber'  | Missing Data   | Reject   | Active                                |
| F1040-036   | If Form 1040, Line 72 'OverpaidAmt' has a non-zero value, then Line 71 'TotalPaymentsAmt' must be greater than Line 60 'TotalTaxAmt'.   | Incorrect Data | Reject   | Active                                |
| F1040-037   | If Primary SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.  | Incorrect Data | Reject   | Active                                |
| F1040-038   | If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.  | Incorrect Data | Reject   | Active                                |
| F1040-039   | If Spouse SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.   | Incorrect Data | Reject   | Active                                |
| F1040-040   | If Spouse SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.   | Incorrect Data | Reject   | Active                                |
| F1040-041   | If Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must be equal to 3).  | Missing Data   | Reject   | Active                                |
| F1040-042   | If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.   | Missing Data   | Reject   | Active                                |
| F1040-043   | If Form 1040, Line 71 'TotalPaymentsAmt' is not equal to Line 60 'TotalTaxAmt', then one of the following lines must have a non-zero value: Line 72 'OverpaidAmt', Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt' or Line 75 'AmountOwedAmt'.  | Missing Data   | Reject   | Active                                |
| F1040-044   | If Form 1040, Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.   | Incorrect Data | Reject   | Active                                |
| F1040-045   | If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [ Line 74 'AppliedToEsTaxAmt' plus(+)Line 76 'EsPenaltyAmt' is equal to Line 72 'OverpaidAmt' ], then Line 73a 'RefundAmt' must be equal to zero or not be present.  | Incorrect Data | Reject   | Active                                |
| F1040-046   | If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 74 'AppliedToEsTaxAmt' plus (+) Line 76 'EsPenaltyAmt' is less than Line 72 'OverpaidAmt'], then Line 73a 'RefundAmt' must have a non-zero value.  | Incorrect Data | Reject   | Active                                |
| F1040-047   | If Form 1040, Line 71 'TotalPaymentsAmt' is equal to Line 60 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 72 'OverpaidAmt', Line 73a 'RefundAmt' and Line 74 'AppliedToEsTaxAmt'.  | Incorrect Data | Reject   | Active                                |
| F1040-048   | If Schedule A (Form 1040) is not present in the return and Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6800, 7100, 7900, 8500, 9750, 11150, 12500, 13600, 14700, 15800) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked unless Form 1040, Line 40b 'StdDedInclTaxOrDsstrLossInd' is checked. | Missing Data   | Reject   | Active                                |
| F1040-049   | If Form 1040, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its 'DependentRelationship' from among the following values: ("CHILD", "DAUGHTER", "GRANDCHILD", or "SON")  | Incorrect Data | Reject   | Active                                |

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|-------------|---|------------------|----------|---------------------------------------|
| F1040-050   | If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.  | Incorrect Data   | Reject   | Active                                |
| F1040-051   | If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40b checkbox 'StdDedInclTaxOrDsstrLossInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount for the filing status chosen. | Incorrect Data   | Reject   | Active                                |
| F1040-052   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40b checkbox 'StdDedInclTaxOrDsstrLossInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount.    | Incorrect Data   | Reject   | Active                                |
| F1040-053   | If Form 2210 is present, then Form 1040, Line 76 'EsPenaltyAmt' must be equal to Form 2210, Line 17 'PenaltyAmt' or Form 2210, Line 35 'TotalPenaltyAmt'.   | Data Mismatch    | Reject   | Active                                |
| F1040-054   | Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', and 'NumOfOtherDepdListedCnt'.   | Incorrect Data   | Reject   | Active                                |
| F1040-055   | If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 must be attached.   | Missing Document | Reject   | Active                                |
| F1040-056   | If Form 1040, Line 53c 'creditFormsStatement' has the value 'SCHR' and (Line 39a checkbox 'Primary65OrOlderInd' and Line 39a checkbox 'Spouse65OrOlderInd' are not checked), then one of the following fields on Schedule R (Form 1040) must have a value: Line 2 'Und65RtdPermnntTotDsblyInd'; Line 4 'BothUnder65OneRtdDsblyInd'; Line 5 'BothUnder65BothRtdDsblyInd'; Line 9 'Under65DidNotLiveTogetherInd'.   | Missing Data     | Reject   | Active                                |
| F1040-057   | If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.   | Missing Document | Reject   | Active                                |
| F1040-058   | If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then it cannot exceed the maximum possible credit depending on the filing status as given below: (1) Filing Status "Single", "Married filing separately", Head of household", "Qualifying widower" - 1000. (2) Filing Status "Married filing jointly" - 2000.  | Incorrect Data   | Reject   | Active                                |
| F1040-059   | If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 25000. (2) Filing Status "Head of household" - 37500. (3) Filing Status "Married filing jointly" - 50000.   | Incorrect Data   | Reject   | Active                                |
| F1040-060   | If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then "Other Adjustments Statement" [OtherAdjustmentsStatement] must be attached.  | Missing Data     | Reject   | Active                                |

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|-------------|---|------------------|----------|---------------------------------------|
| F1040-062   | If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.  | Incorrect Data   | Reject   | Active                                |
| F1040-063   | If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following fields must have a non-zero value: Line 24 'BusExpnsReservistsAndOthersAmt', Line 28 'SelfEmpIdSepSimpleQlfyPlansAmt', Line 29 'SelfEmpIdHealthInsDedAmt', Line 30 'PnlyOnErlyWthdrwOfSavingsAmt', Line 31a 'TotalAlimonyPaidAmt', Line 32 'IRADeductionAmt', Line 33 'StudentLoanInterestDedAmt', 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36.                               | Missing Data     | Reject   | Active                                |
| F1040-064   | Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following lines: Line 48 'CrForChildAndDEPDCAmt', Line 49 'EducationCreditAmt', Line 50 'RtrSavingsContributionsCrAmt', Line 51, ChildTaxCreditAmt, Line 53 'OtherCreditsAmt'.   | Math Error       | Reject   | Active                                |
| F1040-065   | Form 1040, at least one of the following lines must have a non-zero value: Line 22 'TotalIncomeAmt', Line 37 'AdjustedGrossIncomeAmt', Line 44 'TaxAmt', Line 54 'TotalCreditsAmt', Line 60 'TotalTaxAmt', Line 71 'TotalPaymentsAmt'.  | Missing Data     | Reject   | Active                                |
| F1040-066   | Form 1040, Line 71 'TotalPaymentsAmt' must be equal to the sum of the following: Line 61 'WithholdingTaxAmt', Line 62 'EstimatedTaxPaymentsAmt', Line 63 'MakeWorkPayAndGovtRetireeCrAmt', Line 64a 'EarnedIncomeCreditAmt', Line 65 'AdditionalChildTaxCreditAmt', Line 66 'RefundableAmerOppCreditAmt', Line 68 'RequestForExtensionAmt', Line 69 'ExcessSocSecAndTier1RRTATaxAmt', Line 70 'OtherPaymentsAmt'.   | Math Error       | Reject   | Verbiage Change                       |
| F1040-067   | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 457, then Schedule EIC (Form 1040) must be present in the return.  | Missing Document | Reject   | Active                                |
| F1040-068   | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 65.  | Incorrect Data   | Reject   | Active                                |
| F1040-069   | If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.  | Incorrect Data   | Reject   | Active                                |
| F1040-070   | If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must have a zero value or not be present.   | Incorrect Data   | Reject   | Active                                |
| F1040-071   | Form 1040, Line 61 'WithholdingTaxAmt' must be less than the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', Line 15b 'TaxableIRAmt', Line 16b 'TaxablePensionsAmt', Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', and Line 21 'TotalOtherIncomeAmt' unless any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt', or Line 64b 'NontxCombatPayElectionAmt'. | Incorrect Data   | Reject   | Active                                |
| F1040-072   | In "Other Withholding Statement" [OtherWithholdingStatement] attached to Form 1040, Line 61, if 'WithholdingCd' or 'WithholdingAmt' has a value, then both must have a value.   | Missing Data     | Reject   | Active                                |
| F1040-074   | If Form 1040, Line 75 'AmountOwedAmt' has a non-zero value and Line 76 'EsPenaltyAmt' has a zero value or is not present, then Line 60 'TotalTaxAmt' must be greater than Line 71 'TotalPaymentsAmt'.   | Incorrect Data   | Reject   | Active                                |

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| F1040-075   | Form 1040, Line 6c, for each dependent provided, if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW or FOSTERCHILD.   | Incorrect Data | Reject   | Active                                |
| F1040-076   | Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.  | Incorrect Data | Reject   | Active                                |
| F1040-077   | If Form 1040, Line 51 'ChildTaxCreditAmt' or Line 65 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 51 and Line 65 cannot exceed an amount equal to \$1000 times the number of qualifying children.  | Incorrect Data | Reject   | Active                                |
| F1040-079   | Form 1040, Line 65 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt'.  | Data Mismatch  | Reject   | Active                                |
| F1040-081   | If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then it must be equal to Form 8863, Line 17 'TentativeEducCrLessRfdbCrAmt'.   | Data Mismatch  | Reject   | Active                                |
| F1040-082   | If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 116000. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 58000.                | Incorrect Data | Reject   | Active                                |
| F1040-083   | If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 49 'EducationCreditAmt' must be equal to zero or not be present.   | Incorrect Data | Reject   | Active                                |
| F1040-084   | If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than \$145,000 for Filing Status "Married Filing Jointly" (or \$70,000 for Filing Status "Single" or "Head of household" or "Qualifying widower"), then Line 33 'StudentLoanInterestDedAmt' must have zero value or not be present. | Incorrect Data | Reject   | Active                                |
| F1040-085   | If Form 1040, Line 33 'StudentLoanInterestDedAmt' has a non-zero value, then Form 1040, Line 3 checkbox "Married filing separately" must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3).  | Incorrect Data | Reject   | Active                                |
| F1040-087   | If the tax return is not eligible to claim Earned Income Credit, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.   | Incorrect Data | Reject   | Active                                |
| F1040-088   | If [State Code of the Filer's address in the Return Header is equal to "AS", "GU", "MP", "PR" or "VI"] or [the Filer's address in the Return Header is a foreign address], then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.   | Incorrect Data | Reject   | Active                                |
| F1040-089   | If Form 1040, Item Third Party Designee 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' and 'ThirdPartyDesigneePIN' must be present unless 'Preparer' has the value 'PREPARER'.   | Missing Data   | Reject   | Active                                |
| F1040-090   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Form 1040 Surviving Spouse Indicator checkbox 'SurvivingSpouseInd' must be checked.  | Missing Data   | Reject   | Active                                |
| F1040-091   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.  | Missing Data   | Reject   | Active                                |

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| F1040-092   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked. | Missing Data     | Reject   | Active                                |
| F1040-093   | If 'PrimaryDateOfDeath' has a value, then the year of 'PrimaryDateOfDeath' must be equal to the tax year of the return.  | Incorrect Data   | Reject   | Active                                |
| F1040-094   | If 'PrimaryDateOfDeath' has a value, then it must match that in the e-File database.   | Incorrect Data   | Reject   | Active                                |
| F1040-095   | If 'SpouseDateOfDeath' has a value, then the year of 'SpouseDateOfDeath' must be equal to the tax year of the return.  | Incorrect Data   | Reject   | Active                                |
| F1040-096   | If 'SpouseDateOfDeath' has a value, then it must match that in the e-File database.  | Incorrect Data   | Reject   | Active                                |
| F1040-097   | If 'PrimaryDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.  | Incorrect Data   | Reject   | Active                                |
| F1040-098   | If 'SpouseDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.   | Incorrect Data   | Reject   | Active                                |
| F1040-099   | If 'PrimaryDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.  | Missing Data     | Reject   | Active                                |
| F1040-100   | If 'SpouseDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.   | Missing Data     | Reject   | Active                                |
| F1040-101   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD".                                | Incorrect Data   | Reject   | Active                                |
| F1040-102   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".   | Incorrect Data   | Reject   | Active                                |
| F1040-103   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".   | Incorrect Data   | Reject   | Active                                |
| F1040-104   | Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.   | Incorrect Data   | Reject   | Active                                |
| F1040-105   | If Form 1040, Line 64b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2, Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".   | Incorrect Data   | Reject   | Active                                |
| F1040-106   | If Form 1040, Line 73a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached.   | Missing Document | Reject   | Active                                |
| F1040-107   | Form 8888 must not be present in the return if Form 1040, Line 73b 'RoutingTransitNumber', or Line 73c 'BankAccountInd', or Line 73d 'DepositorAccountNumber' has a value  | Incorrect Data   | Reject   | Active                                |
| F1040-109   | If the 'PrimarySignature' or the 'SpouseSignature' in the Return Header has a value, then the 'PINTypeCode' must be present in the Return Header.  | Missing Data     | Reject   | Active                                |
| F1040-110   | If Form 1040, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the Spouse Name Control must be provided in the Return Header.                                       | Missing Data     | Reject   | Active                                |

| Rule Number | Rule Text   | Error Category | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|---|----------------|----------|---------------------------------------|
| F1040-111   | The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'  | Data Mismatch  | Reject   | Active                                |
| F1040-112   | The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than [ \$5.00 plus(+) Form 1040, Line 7 'WagesSalariesAndTipsAmt' plus(+) (sum of all Schedule C(Form 1040), Line 1 'GrossReceiptsOrSalesAmt' for which 'StatutoryEmployeeOrQJVInd' is checked) ] unless Form 1040, Line 7 'WagesLit' of "Wages Not Shown Schedule" [WagesNotShownSchedule] is equal to "AB" or "SNE" or "PYAB" or the Allocation Record is present in the return. | Incorrect Data | Reject   | Active                                |
| F1040-113   | Preparer SSN or PTIN or STIN or Preparer Firm ID Number in the Return Header must be provided if any of the following fields are present: Name of Paid Preparer, Preparer Self-Employed Ind, Preparer Firm Name, Preparer Firm Address.   | Missing Data   | Reject   | Active                                |
| F1040-114   | In the Return Header, if checkbox 'SelfEmployed' is checked or if any of the following fields has a value ['PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address], then Form 1040, 'NonPaidPreparerCd' must not have a value or not be provided.   | Incorrect Data | Reject   | Active                                |
| F1040-115   | If Form 1040 'NonPaidPreparerCd' has a value, then the following fields in the Return Header must not have a value or not be provided: [ 'PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address ] and checkbox 'SelfEmployed' must not be checked.  | Incorrect Data | Reject   | Active                                |
| F1040-116   | If the PIN Type Code in the Return Header is equal to "Self-Select On-Line", then the following fields must be present in the Return Header: IP Address, IP Date, IP Time, IP Timezone  | Missing Data   | Reject   | Active                                |
| F1040-118   | Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.  | Unsupported    | Reject   | Active                                |
| F1040-119   | Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.  | Incorrect Data | Reject   | Active                                |
| F1040-120   | If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'TaxpayerSignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy', and 'SpousePINEnteredBy'.  | Missing Data   | Reject   | Active                                |
| F1040-121   | If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'TaxpayerSignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy'.  | Missing Data   | Reject   | Active                                |
| F1040-122   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$35,241 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed \$2,853.  | Incorrect Data | Reject   | Active                                |
| F1040-123   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$32,241 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed \$2,853.  | Incorrect Data | Reject   | Active                                |



| Rule Number | Rule Text   | Error Category   | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|---|------------------|----------|---------------------------------------|
| F1040-124   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$39,783 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed \$4,716.  | Incorrect Data   | Reject   | Active                                |
| F1040-125   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$37,783 and Line 64a 'EarnedIncomeCreditAmt' cannot exceed \$4,716.  | Incorrect Data   | Reject   | Active                                |
| F1040-126   | If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040 Line 7 has the value "FEC", then the corresponding amount 'WagesAmt' must be greater than zero and 'FECRecord' must be present in the return.  | Incorrect Data   | Reject   | Active                                |
| F1040-127   | If 'FECRecord' is present in the return, then in 'WagesNotShownSchedule' attached to Form 1040, Line 7, there must be at least one 'WagesLit' having the value 'FEC', with corresponding 'WagesAmt' greater than zero.  | Incorrect Data   | Reject   | Active                                |
| F1040-128   | If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040, Line 7, has the value "FEC" and the corresponding amount 'WagesAmt' is greater than zero, then 'WagesAmt' must be equal to the total of 'ForeignEmployerCompensationAmt' for all of the 'FECRecord's in the return.   | Data Mismatch    | Reject   | Active                                |
| F1040-129   | 'EmployeeTIN' and 'EmployeeNameControl' provided in the "FEC Record" [FECRecord] must be the same as [the Primary SSN and the Primary Name Control] or [the Spouse SSN and the Spouse Name Control] in Return Header.   | Data Mismatch    | Reject   | Active                                |
| F1040-130   | If in the "FEC Record" [FECRecord], checkbox 'WorkPerformedResidingInUSInd' is checked, then 'CountryCd' must be "US".  | Data Mismatch    | Reject   | Active                                |
| F1040-131   | If in the "FEC Record" [FECRecord], 'CountryCd' has the value "US", checkbox 'WorkPerformedResidingInUSInd' must be checked.  | Missing Data     | Reject   | Active                                |
| F1040-134   | If Form 1040 Line 53c 'creditFormsStatement' has the value "SCHR", then Schedule R (Form 1040) must be present in the return.   | Missing Document | Reject   | Active                                |
| F1040-135   | If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCHR".  | Missing Data     | Reject   | Active                                |
| F1040-136   | If Form 8888 is present in the return, then Form 1040, Line 73a checkbox 'Form8888Ind' must be checked.   | Missing Data     | Reject   | Active                                |
| F1040-137   | If Form 1040, checkbox 'CommPropStateRetInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer's address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI").           | Missing Data     | Reject   | Active                                |
| F1040-138   | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer's address in the Return Header has one of the following values ( "AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI"), then Form 1040, checkbox 'CommPropStateRetInd' must be checked. | Missing Data     | Reject   | Active                                |
| F1040-139   | If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then Schedule R (Form 1040) must be present in the return.  | Missing Document | Reject   | Active                                |

| Rule Number | Rule Text  | Error Category            | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|--|---------------------------|----------|---------------------------------------|
| F1040-140   | If two Schedule SE (Form 1040) are present in the return, and if Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked in both Schedules SE (Form 1040) and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to the sum of both Schedules SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.  | Data Mismatch             | Reject   | New                                   |
| F1040-141   | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then "FEC Record" [FECRecord] cannot be present in the return and 'WagesLit' in 'WagesNotShownSchedule' attached to form 1040 Line 7 cannot have a value of "FEC".  | Incorrect Data            | Reject   | New                                   |
| F1040-144   | If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then neither 'SpouseSignature' nor 'PersonalRepresentativeInd' can be present in the return.   | Incorrect Data            | Reject   | New                                   |
| F1040-145   | If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then Form 1040 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' must not be present in the return.   | Incorrect Data            | Reject   | New                                   |
| F1040-510   | If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.  | Incorrect Data            | Reject   | Active                                |
| F1040-511   | If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a Spouse's SSN on another tax return.  | Incorrect Data            | Reject   | Active                                |
| F1040-512   | Each Dependent's SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return.  | Incorrect Data            | Reject   | Active                                |
| F1040-522   | If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value ], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpecialProcessing LiteralCd' has a value ].  | Database Validation Error | Reject   | Active                                |
| F1040-523   | If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value ], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpecialProcessing LiteralCd' has a value ].   | Database Validation Error | Reject   | Active                                |
| F1040-563   | Form 1040, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.   | Incorrect Data            | Reject   | Active                                |
| F1040-670   | If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" then the following fields must have a value in the Return Header: Primary Date Of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), [ 'SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature. | Missing Data              | Reject   | Active                                |

| Rule Number | Rule Text  | Error Category            | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|--|---------------------------|----------|---------------------------------------|
| F1040-671   | If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' has a value, and the following fields in the Return Header are present: Primary Date of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature.   | Incorrect Data            | Reject   | Active                                |
| F1040-674   | If the 'PINTypeCode' in the Return Header is present, then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.   | Incorrect Data            | Reject   | Active                                |
| F1040-675   | If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeroes, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value and 'PrimaryDateOfDeath' has a value.   | Incorrect Data            | Reject   | Active                                |
| F1040-676   | If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary Signature and Spouse Signature in the Return Header must have a value, unless (1) either one or both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value and only one of Primary Signature and Spouse Signature in the Return Header is present.   | Missing Data              | Reject   | Active                                |
| F1040-679   | If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" , then [the Primary Prior Year AGI or the Primary Prior Year PIN] in the Return Header must match the e-File database, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value, and [the Spouse Prior Year AGI or the Spouse Prior Year PIN] in the Return Header matches the e-File database. | Database Validation Error | Reject   | Active                                |
| F1040-680   | If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then [the Spouse Prior Year AGI or the Spouse Prior Year PIN] in the Return Header must match the e-File database, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value, and [the Primary Prior Year AGI or the Primary Prior Year PIN] in the Return Header matches the e-File database.  | Incorrect Data            | Reject   | Active                                |

| Rule Number | Rule Text  | Error Category | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|--|----------------|----------|---------------------------------------|
| F1040-681   | If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" then the following fields must have a value in the Return Header: Primary Date Of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature. | Missing Data   | Reject   | Active                                |
| F1040-682   | If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value, and the following fields in the Return Header are present: Primary Date of Birth, [Primary Prior Year AGI or Primary Prior Year PIN], Primary Signature.   | Missing Data   | Reject   | Active                                |
| F1040-697   | If 'PINTypeCode' in the Return Header equals "Practitioner", then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.  | Incorrect Data | Reject   | Active                                |
| F1040-698   | If 'PINTypeCode' in the Return Header equals "Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeros, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' ] has a value and the Primary Signature in the Return Header contains five digits which are not all zeros.   | Missing Data   | Reject   | Active                                |
| F1099R-001  | If Form 1099-R has a US address in the Payers Address, the 'State' and 'ZipCode' must be present. The first five digits of the Payer's Zip Code must be with in the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.   | Missing Data   | Reject   | New                                   |
| F1099R-499  | Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' is invalid for processing an Individual e-filed return.  | Incorrect Data | Reject   | Active                                |
| F1099R-502  | Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' must match data in the e-File database. Note: Form 1099-R is ONLY required when federal income tax is withheld.  | Incorrect Data | Reject   | Active                                |
| F1099R-505  | Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' was issued in the current processing year.   | Incorrect Data | Reject   | Active                                |
| F2106-001   | Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.  | Incorrect Data | Reject   | Active                                |

| Rule Number | Rule Text   | Error Category      | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|---|---------------------|----------|---------------------------------------|
| F2106-002   | There can be no more than 2 Forms 2106 present whose 'SocialSecutiryNumber' is the same as the Primary SSN in the Return Header.  | Incorrect Data      | Reject   | Active                                |
| F2106-003   | There can be no more than 2 Forms 2106 present whose 'SocialSecutiryNumber' is the same as the Spouse SSN in Return Header.   | Incorrect Data      | Reject   | Active                                |
| F2210-001   | If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' or Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then "Waiver Explanation Statement" [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 33.   | Missing Document    | Reject   | Verbiage Change                       |
| F2441-001   | Form 2441, Part I, Line 1(c), each "Identifying number" provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.  | Incorrect Data      | Reject   | Active                                |
| F2441-002   | If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 13 'CrForChildAndDEPDCare', or Part III, Line 32 'NetAllowableAmt' has a non-zero value, then Part II, Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd' must have a value.   | Missing Data        | Reject   | Verbiage Change                       |
| F2441-003   | Form 2441, Part II, Line 2(a) 'QualifyingPersonName', 'QualifyingPersonNameControl', Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd', and Line 2(c) 'QualifiedExpensesPaidAmt' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYEExplanationStatement] attached to Part II, Line 9.   | Incorrect Data      | Reject   | Active                                |
| F2441-004   | If Form 2441, Part II, Line 13 'CrForChildAndDEPDCareAmt' has a non-zero value, and [ Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 32 'NetAllowableAmt' has a non-zero value ], then Part II, Line 4 'PrimaryEarnedIncomeAmt' must have a non-zero value and [ Part II, Line 5 'SpouseEarnedIncomeAmt' must have a non-zero value when Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) ]. | Incorrect Data      | Reject   | Verbiage Change                       |
| F2441-006   | If Form 2441 is present in the return, then Form W-2, Line 10 'DependentCareBenefitsAmt' or Form 2441, Line 13 'CrForChildAndDEPDCareAmt' must have a non-zero value or [ Form 1040, Line 7 'wagesNotShownLitOnlyCd' must have the value "DCB"].  | Incorrect Data      | Reject   | Active                                |
| F2441-008   | If Form 2441, Part II, Line 2(c) QualifiedCareExpensesPaidAmt or Part III, line 34 'SmallerOfTotalQlfyExpensesAmt' has a non-zero value, then Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' must have a non-zero value.  | Incorrect Data      | Reject   | Active                                |
| F2441-009   | Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' that has a value must be within the valid ranges of SSN or ITIN or ATIN.  | Incorrect Data      | Reject   | Active                                |
| F2441-010   | Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' must not be the same as another 'QualifyingPersonSSN' in Part II, Line 2(b) of the same Form 2441.  | Incorrect Data      | Reject   | Active                                |
| F2441-011   | If "CPYE Explanation Statement" [CPYEExplanationStatement] is attached to Form 2441, Part II, Line 9 and if any of the following fields in the attachment has a value, then all of them must have a value: 'CPYECreditAmt', 'CPYECreditLiteralCd', 'CPYEPersonFullName', 'CPYESocialSecurityNumber', 'HowCPYECreditwasfigured'.   | Missing Data        | Reject   | Active                                |
| F2441-524   | Form 2441, Part II, Line 2(a) each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database.  | Incorrect Data      | Reject   | Active                                |
| F2441-526   | Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' provided must not be the same as a 'QualifyingPersonSSN' in Part II, Line 2 of Form 2441 in another accepted tax return for the same tax year.  | Duplicate Condition | Reject   | Active                                |
| F8829-001   | The sum of all Form 8829, Line 35 'AllowableHomeBusExpnssSchCAmt' must be equal to the sum of all Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt'.   | Math Error          | Reject   | Active                                |

| Rule Number | Rule Text   | Error Category | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|---|----------------|----------|---------------------------------------|
| F8863-001   | If Form 8863 is present in the return, then each 'AmerOppStudentSSN' provided on form 8863, Part I, Line 1(b) or 'HopeStudentSSNMWDA' provided on PartII, Line 3(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).  | Data Mismatch  | Reject   | Verbiage Change                       |
| F8863-002   | If Form 8863 is present in the return, then each 'LifetimeStudentSSN' provided on form 8863, Part III, Line 5(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).   | Data Mismatch  | Reject   | Active                                |
| F8863-003   | On Form 8863, Student SSN can only be used once in either Part I, Line 1(b) 'AmerOppStudentSSN' or Part II, Line 3(b) 'HopeStudentSSNMWDA' or Part III, Line 5(b) 'LifetimeStudentSSN' to claim an Education Credit.  | Incorrect Data | Reject   | Verbiage Change                       |
| F8863-004   | If Form 8863 has an entry in Part I, Line 1(a) 'HopeStudentName', 'HopeStudentNameControl', Line 1(b) 'HopeStudentSSN', Line 1(c) 'HopeQualifiedExpensesAmt', Line 1(d) 'HopeQlfyExpnssLessAllwblAmt', Line 1(e) 'HopeAllwblExpnssTimesPctAmt' or Line 1(f) 'HopeCreditNetCalcExpnssAmt', then all fields (Lines 1(a) through 1(f)) are required.               | Missing Data   | Reject   | Deleted                               |
| F8863-005   | If Form 8863 has an entry in Part III, Line 5 (a) 'LifetimeStudentName', 'LifetimeStudentNameControl', Line 5 (b) 'LifetimeStudentSSN' or Line 5 (c) 'LifetimeQualifiedExpensesAmt', then all fields (Lines 5 (a) through 5 (c)) are required.  | Missing Data   | Reject   | Deleted                               |
| F8863-006   | Form 8863, Line 2 'TentativeAmerOppCreditAmt' cannot exceed an amount equal to \$1800 multiplied by the number of Student SSNs entered in Line 1(b).  | Incorrect Data | Reject   | Verbiage Change                       |
| F8863-007   | Form 8863, Part III, Line 6 'TotalQualifiedExpensesAmt' cannot exceed \$2,000, regardless of the number of Student SSN's entered.   | Incorrect Data | Reject   | Active                                |
| F8863-008   | Form 8863, Part V, Line 29 'NonrefundableEducationCrAmt' cannot exceed the sum of [ Part I, Line 2 'TentativeAmerOppCreditAmt' OR Part II, Line 4 'TentativeHopeCreditMWDAAmt' ] and Part III Line 8(c) 'TentLifetimeLearningCreditAmt'.  | Incorrect Data | Reject   | Verbiage Change                       |
| F8863-009   | Each Student SSN provided on Form 8863, Part I Line 1(b), Part II Line 3(b) and Part III Line 5(b) must be within the valid range of SSN/ITIN/ATIN.   | Incorrect Data | Reject   | Active                                |
| F8863-010   | Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Part I, Line 1(f) cannot exceed 1800.   | Incorrect Data | Reject   | Verbiage Change                       |
| F8863-011   | If Form 8863 has an entry in Part II, Line 3(a) 'HopeStudentNameMWDA', 'HopeStudentNameControlMWDA', Line 3(b) 'HopeStudentSSNMWDA', Line 3(c) 'HopeQualifiedExpensesMWDAAmt', Line 3(d) 'QualifiedExpnssOrQlfyExpnssAmt', Line 3(e) 'SumOfQualifiedExpensesAmt' or Line 3(f) 'HalfSumOfQlfyExpnssAmt', then all fields (Lines 3(a) through 3(f)) are required. | Missing Data   | Reject   | Deleted                               |
| F8863-012   | Form 8863, Part II, Line 4 'TentativeHopeCreditMWDAAmt' cannot exceed an amount equal to \$3600 multiplied by the number of Student SSNs entered in Part II, Line 3(b).   | Incorrect Data | Reject   | Active                                |
| F8863-013   | Form 8863, Part III, Line 8c 'TentLifetimeLearningCreditAmt' cannot exceed \$4000, regardless of the number of Student SSNs entered.  | Incorrect Data | Reject   | Active                                |
| F8863-014   | Each 'HalfSumOfQlfyExpnssMWDAAmt' provided on Form 8863, Part II, Line 3(f) cannot exceed 3600.   | Incorrect Data | Reject   | Verbiage Change                       |
| F8863-015   | Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Part I, Line 1(c) cannot exceed 4000.   | Incorrect Data | Reject   | Verbiage Change                       |
| F8863-016   | Each 'HopeQualifiedExpensesMWDAAmt' provided on Form 8863, Part II, Line 3(c) cannot exceed 4800.   | Incorrect Data | Reject   | Active                                |

| Rule Number | Rule Text   | Error Category      | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|---|---------------------|----------|---------------------------------------|
| F8863-511   | For each student in Form 8863, Part II, Line 3(a) 'HopeStudentNameControlMWDA' and Line 3(b) 'HopeStudentSSNMWDA' must match e-File database.   | Incorrect Data      | Reject   | Active                                |
| F8863-512   | For each student in Form 8863, Part I, Line 1(a) 'AmerOppStudentNameControl' and Line 1(b) 'AmerOppStudentSSN' must match e-File database.  | Incorrect Data      | Reject   | Verbiage Change                       |
| F8863-513   | For each student in Form 8863, Part III, Line 5(a) 'LifetimeStudentNameControl' and Line 5(b) 'LifetimeStudentSSN' must match e-File database.  | Incorrect Data      | Reject   | Active                                |
| F8863-528   | Each Student SSN provided on Form 8863, Part I, Line 1(b), Part II, Line 3(b) or Part III, Line 5(b) must not be the same as that in another Form 8863 for the same tax year.   | Duplicate Condition | Reject   | Active                                |
| F8880-001   | Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 50 'RtrSavingsContributionsCrAmt'.  | Data Mismatch       | Reject   | Active                                |
| F8888-001   | The sum of all the amounts provided in Form 8888, Line 1a 'DirectDepositRefundAmt ' must be equal to Line 4 'TotalDirectDepositRefundAmt'.  | Math Error          | Reject   | Active                                |
| F8888-002   | Form 8888, Line 4 'TotalDirectDepositRefundAmt' must equal Form 1040, Line 73a 'RefundAmt'.   | Data Mismatch       | Reject   | Active                                |
| FPYMT-040   | Tax payer's Day Time Phone Number in IRS Payment Record or IRS ES Payment Record cannot equal all zeros.  | Incorrect Data      | Reject   | Active                                |
| FPYMT-041   | The IRS Payment Record has an incorrect year in the "Requested Payment Date". Your payment has been processed using the current year.   | Information Message | Alert    | Deleted                               |
| FPYMT-042   | Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040, Line 75 'AmountOwedAmt' amount.   | Incorrect Data      | Reject   | Active                                |
| FPYMT-043   | If the processing date is after June 23, 2010 but prior to September 23, 2010, the "Requested Payment Date" in the Estimated Tax Payment Record can only be September 15, 2010 or January 17, 2011.   | Incorrect Data      | Reject   | Verbiage Change                       |
| FPYMT-044   | If the processing date is after September 22, 2010 but before December 31, 2010, the "Requested Payment Date" in the Estimated Tax Payment Record can only be January 17, 2011.   | Incorrect Data      | Reject   | Verbiage Change                       |
| FPYMT-045   | The "Requested Payment Date" in the Estimated Tax Record must not be the same as that in another Estimated Tax Payment Record filed with the same return.   | Incorrect Data      | Reject   | Active                                |
| FPYMT-046   | If the processing date is between January 1, 2010 and January 14, 2010, the "Requested Payment Dates" in the Estimated Tax Payment Record can only be April 15, June 15, and September 15.  | Incorrect Data      | Reject   | Active                                |
| FPYMT-047   | If the processing date is after April 23, 2010 but prior to June 22, 2010, the "Requested Payment Dates" in the Estimated Tax Payment Record can only be June 15, 2010, September 15, 2010 and January 17, 2011.  | Incorrect Data      | Reject   | Verbiage Change                       |
| FPYMT-048   | If the processing date is after June 15, 2010 but prior to September 15, 2010, the "Requested Payment Dates" in the Estimated Tax Payment Record can only be September 15, 2010 and January 17, 2011.   | Incorrect Data      | Reject   | Deleted                               |
| FPYMT-049   | If the processing date is after September 15, 2010 but before December 31, 2010, the "Requested Payment Date" in the Estimated Tax Payment Record can only be January 17, 2011.   | Incorrect Data      | Reject   | Deleted                               |
| FPYMT-054   | If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return, then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.                                     | Incorrect Data      | Reject   | Active                                |
| FPYMT-055   | If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return, then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. | Incorrect Data      | Reject   | Active                                |

| Rule Number | Rule Text  | Error Category | Severity        | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|--|----------------|-----------------|---------------------------------------|
| FPYMT-056   | If the processing date is January 15, 2010 through April 15, 2010, the "Requested Payment Dates" in the Estimated Tax Payment Record can only be April 15, June 15, September 15 and January 17.   | Incorrect Data | Reject          | New                                   |
| FW2-002     | Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.   | Incorrect Data | Reject          | Verbiage Change                       |
| FW2-003     | Form W-2, Line a, 'EmployeeSSN' must equal Primary SSN or Spouse SSN from the Return Header.   | Data Mismatch  | Reject          | Active                                |
| FW2-006     | Form W-2, Line C, 'City' of Employer's Address ('EmployerUSAddress' or 'EmployerForeignAddress') must contain at least three characters.   | Incorrect Data | Reject          | Active                                |
| FW2-499     | Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.   | Incorrect Data | Reject          | Active                                |
| FW2-502     | Form W-2, Line B 'EmployerEIN' must match data in the eFile database.  | Incorrect Data | Reject          | Active                                |
| FW2-505     | Form W-2, Line B 'EmployerEIN' was issued in the current processing year.  | Incorrect Data | Reject          | Active                                |
| R0000-002   | The return type must be specified for each return in the return header.  | Missing Data   | Reject and Stop | Active                                |
| R0000-003   | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.   | Missing Data   | Reject and Stop | Active                                |
| R0000-004   | The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system. | Data Mismatch  | Reject and Stop | Active                                |
| R0000-007   | For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.                            | Incorrect Data | Reject          | Active                                |
| R0000-019   | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).                 | Data Mismatch  | Reject          | Active                                |
| R0000-020   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.  | Incorrect Data | Reject          | Active                                |
| R0000-022   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.   | Incorrect Data | Reject          | Active                                |
| R0000-023   | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".  | Incorrect Data | Reject          | Active                                |
| R0000-024   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.   | Incorrect Data | Reject          | Active                                |
| R0000-030   | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.   | Data Mismatch  | Reject          | Active                                |
| R0000-034   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".   | Incorrect Data | Reject          | Active                                |
| R0000-046   | For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.                                      | Incorrect Data | Reject          | Active                                |
| R0000-051   | The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.  | Data Mismatch  | Reject          | Active                                |



| Rule Number | Rule Text  | Error Category            | Severity        | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|--|---------------------------|-----------------|---------------------------------------|
| R0000-052   | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.  | Data Mismatch             | Reject          | Active                                |
| R0000-054   | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.   | Data Mismatch             | Reject          | Active                                |
| R0000-057   | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.  | Missing Data              | Reject          | Active                                |
| R0000-058   | An XML document that represents a binary attachment must have a valid reference to an attached file.   | Missing Data              | Reject          | Active                                |
| R0000-060   | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.   | Incorrect Data            | Reject          | Active                                |
| R0000-067   | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.   | Incorrect Data            | Reject and Stop | Active                                |
| R0000-075   | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.   | Incorrect Data            | Reject          | Active                                |
| R0000-080   | The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.   | Data Mismatch             | Reject and Stop | Active                                |
| R0000-081   | The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.   | Data Mismatch             | Reject and Stop | Active                                |
| R0000-082   | The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.   | Missing Data              | Reject and Stop | Active                                |
| R0000-086   | SSN of the Paid Preparer in the Return Header cannot be all zeros or all nines.  | Incorrect Data            | Reject          | Active                                |
| R0000-087   | EIN of the Paid Preparer Firm in the Return Header must not equal all nines.   | Incorrect Data            | Reject          | Active                                |
| R0000-088   | The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.  | Incorrect Data            | Reject          | Active                                |
| R0000-089   | The "Tax Period Ending Date" in the Submission Manifest must be less than the "Received Date".   | Incorrect Data            | Reject          | Active                                |
| R0000-090   | The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return.   | Database Validation Error | Alert           | Active                                |
| R0000-091   | Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.   | Incorrect Data            | Reject          | Active                                |
| R0000-092   | Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.  | Incorrect Data            | Reject          | Active                                |
| R0000-093   | If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.   | Incorrect Data            | Reject          | Active                                |
| R0000-094   | If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.  | Incorrect Data            | Reject          | Active                                |
| R0000-095   | The Primary Signature in the Return Header cannot equal all zeros.   | Incorrect Data            | Reject          | Active                                |
| R0000-096   | The Spouse Signature in the Return Header cannot equal all zeros.  | Incorrect Data            | Reject          | Active                                |
| R0000-097   | Tax Year in the Return Header must equal "2009" for processing year 2010 .   | Incorrect Data            | Reject          | Active                                |
| R0000-106   | 'TaxYear' specified in the Submission Manifest must match the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return. | Incorrect Data            | Reject and Stop | Active                                |
| R0000-107   | 'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodBeginDate' ('YYYY' digits) in the Submission Manifest.   | Incorrect Data            | Reject          | Active                                |
| R0000-108   | 'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodEndDate' ('YYYY' digits) in the Submission Manifest.   | Incorrect Data            | Reject          | Active                                |

| Rule Number | Rule Text  | Error Category            | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|--|---------------------------|----------|---------------------------------------|
| R0000-113   | The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header.  | Incorrect Data            | Reject   | Active                                |
| R0000-114   | The Submission Manifest's 'TaxPeriodBeginDate' value for month and day should be January 1.  | Incorrect Data            | Reject   | Active                                |
| R0000-115   | The Submission Manifest's 'TaxPeriodEndDate' value for month and day should be December 31.  | Incorrect Data            | Reject   | Active                                |
| R0000-500   | Primary SSN and the Primary Name Control in the Return Header must match the e-File database.  | Database Validation Error | Reject   | Active                                |
| R0000-503   | Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.  | Database Validation Error | Reject   | Active                                |
| R0000-504   | Form 1040, Line 6c(2), each 'DependentSSN' and the corresponding 'DependentNameControl' provided in Line 6c(2) must match the e-File database.   | Database Validation Error | Reject   | Active                                |
| R0000-507   | 'DependentSSN' in Form 1040, Line 6c(2) was used as a Dependent SSN in a previously filed tax return for the same tax period.  | Duplicate Condition       | Reject   | Active                                |
| R0000-508   | Primary SSN in the Return Header cannot be the same as the Spouse SSN on another tax return for which Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) or [Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' are checked]. | Database Validation Error | Reject   | Active                                |
| R0000-509   | Spouse SSN in the Return Header cannot match a 'DependentSSN' on this tax return or another tax return.  | Incorrect Data            | Reject   | Active                                |
| R0000-511   | If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header cannot be the same as a Spouse SSN on another tax return.  | Database Validation Error | Reject   | Active                                |
| R0000-513   | The Spouse SSN in the Return Header must not be the same as the Spouse SSN in another return filed for the same tax year.  | Duplicate Condition       | Reject   | Active                                |
| R0000-515   | The Primary SSN in the Return Header must not be the same as the Primary SSN in another return filed for the same tax year.  | Duplicate Condition       | Reject   | Active                                |
| R0000-521   | The Year of Birth for the Primary SSN cannot equal the current processing year   | Incorrect Data            | Reject   | Active                                |
| R0000-530   | If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.  | Database Validation Error | Reject   | Active                                |
| R0000-531   | If Primary Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.  | Database Validation Error | Reject   | Active                                |
| R0000-532   | If Spouse Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.   | Database Validation Error | Reject   | Active                                |
| R0000-533   | If a Dependent's Date of Death is present, then it cannot be less than the current tax year.   | Database Validation Error | Reject   | Active                                |
| R0000-544   | The Primary SSN cannot be the same as a 'DependentSSN' on another tax return if any dependents are listed in Line 6(c) in this return.   | Database Validation Error | Reject   | Active                                |
| R0000-570   | The Year of Birth for the Spouse SSN cannot equal the current processing year.   | Incorrect Data            | Reject   | Active                                |
| R0000-571   | For any Dependent claimed in the tax return, the Year of Birth in the e-File database cannot equal the current processing year.  | Database Validation Error | Reject   | Active                                |

| Rule Number  | Rule Text   | Error Category            | Severity        | Changes from TY2009v1.0 to TY2009v2.0 |
|--------------|---|---------------------------|-----------------|---------------------------------------|
| R0000-668    | The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.  | Database Validation Error | Reject          | Active                                |
| R0000-669    | The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.  | Database Validation Error | Reject          | Active                                |
| R0000-672    | If the PIN Type Code in the Return Header equals "Practitioner" or "Self-Select Practitioner", then the Practioner PIN must be present in the Return Header.  | Missing Data              | Reject          | Active                                |
| R0000-673    | If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Practioner PIN must not be present in the Return Header.   | Missing Data              | Reject          | Active                                |
| R0000-677    | The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.  | Database Validation Error | Reject          | Active                                |
| R0000-678    | The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.   | Database Validation Error | Reject          | Active                                |
| R0000-689    | The year of the Taxpayer Signature Date in the Return Header must equal the current processing year.  | Incorrect Data            | Reject          | Active                                |
| R0000-694    | If the PIN Type Code in the Return Header equals "Self-Select Practitioner", then Jurat Disclosure Code in the Return Header must equal "Self Select PIN By ERO".   | Incorrect Data            | Reject          | Active                                |
| R0000-695    | If the PIN Type Code in the Return Header equals "Practitioner", then Jurat Disclosure Code in the Return Header must equal "Practitioner PIN".   | Incorrect Data            | Reject          | Active                                |
| R0000-696    | If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Jurat Disclosure Code in the Return Header must equal "Online Self Select PIN".  | Incorrect Data            | Reject          | Active                                |
| R0000-699    | If the PIN Type Code in the Return Header equals "Practitioner", then the following must not be present in the Return Header : Primary Prior Year AGI, Primary Prior Year PIN, Spouse Prior Year AGI, Spouse Prior Year PIN.  | Incorrect Data            | Reject          | Active                                |
| R0000-902    | Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.  | Duplicate Condition       | Reject and Stop | New                                   |
| R0000-904    | Software ID in the Return Header must have passed testing for the form family and tax year.   | Database Validation Error | Reject and Stop | Active                                |
| R0000-905    | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.   | Database Validation Error | Reject          | Active                                |
| R0000-906    | Routing Transit Number (RTN) included in the return must be present in the e-File database.   | Database Validation Error | Reject          | Active                                |
| R0000-928    | Primary SSN in the Return Header must match the e-file database.  | Database Validation Error | Reject          | Active                                |
| R0000-929    | Spouse SSN in the Return Header must match the e-file database.   | Database Validation Error | Reject          | Active                                |
| SA-F1040-001 | If Schedule A (Form 1040), Line 15 'TotalInterestPaidAmt' has a non-zero value, then one of the following lines must have a non-zero value: Line 10 'RptHomeMortgIntAndPointsAmt', Line 11 'Form1098HomeMortgIntNotRptAmt', Line 12 'Form1098PointsNotReportedAmt', Line 13 'QlfyMortgInsurancePremiumsAmt' or Line 14 'InvestmentInterestAmt'. | Missing Data              | Reject          | Active                                |
| SA-F1040-002 | If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached.  | Missing Document          | Reject          | Active                                |

| Rule Number  | Rule Text   | Error Category   | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|--------------|---|------------------|----------|---------------------------------------|
| SA-F1040-003 | If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than or equal to 20,000 and Form 8283, Section B, Part 1, Line 4 checkbox 'ArtWorthAtLeast20000Dollars' is checked, then a binary attachment with Description beginning with 'Art Appraisal' must be attached to Form 8283 or the 'Form8283PaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.  | Missing Document | Reject   | Verbiage Change                       |
| SA-F1040-006 | If Schedule A (Form 1040), Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then one of the following Lines must have a non-zero value: Line 21 'UnreimbursedEmployeeExpnssAmt', Line 22 'TaxPreparationFeesAmt', Line 23 'OtherExpensesAmt', or Line 24 'TotJobExpnssAndCrtnMiscDedAmt'.  | Missing Data     | Reject   | Active                                |
| SA-F1040-007 | If 'MiscellaneousDeductionAmount' in "Other Miscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] has a non-zero value, then Schedule A (Form 1040), Line 28 'OtherMiscellaneousDedAmt' must have a non-zero value.   | Missing Data     | Reject   | Active                                |
| SA-F1040-008 | If "Other Miscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] is attached to Schedule A(Form 1040), Line 28, then the sum of all 'MiscellaneousDeductionAmount' for which 'TypeOfMiscellaneousDeduction' has the value 'GAMBLING LOSSES' must be less than or equal to the sum of all 'OtherIncomeAmt' for which 'OtherIncomeLitCd' has the value 'GAMBLING WINNINGS' in "Other Income Type Statement" [OtherIncomeTypeStatement] attached to Form 1040, Line 21. | Incorrect Data   | Reject   | Active                                |
| SA-F1040-010 | If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A(Form 1040), Line 23, then for each 'Amount' in "Other Expenses Statement" that has a non-zero value, the corresponding 'Description' must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".   | Incorrect Data   | Reject   | Active                                |
| SA-F1040-011 | Schedule A (Form 1040), Line 13 'QlfyMortgInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'individualReturnFilingStatusCd' has VALUE 1 OR 2, 4 OR 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000.                          | Incorrect Data   | Reject   | New                                   |
| SA-F1040-012 | Schedule A (Form 1040), Line 13 'QlfyMortgInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 3 checkbox "Married filing separately" (element 'individualReturnFilingStatusCd' has the value 3) and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500.   | Incorrect Data   | Reject   | New                                   |
| SC-F1040-001 | Schedule C (Form 1040), Item D 'EIN' must not be the same as the Primary SSN or the Spouse SSN in the Return Header.  | Incorrect Data   | Reject   | Verbiage Change                       |
| SC-F1040-002 | One of the following lines in Schedule C (Form 1040) must have a non-zero value: Part I, Line 1 'GrossReceiptsOrSalesAmt', Part I, Line 7 'GrossIncomeAmt', Part II, Line 28 'TotalExpensesAmt', Part II, Line 29 'TentativeProfitOrLossAmt', Part II, Line 31 'NetProfitOrLossAmt'.  | Missing Data     | Reject   | Active                                |
| SC-F1040-003 | If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'DateVehiclePlacedInService' must have a value or Form 4562 must be attached.   | Missing Data     | Reject   | Active                                |
| SC-F1040-004 | If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'DateVehiclePlacedInService' must have a value.   | Missing Data     | Reject   | Active                                |
| SC-F1040-005 | Schedule C (Form 1040), Line 1 'GrossReceiptsOrSalesAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.  | Math Error       | Reject   | Active                                |

| Rule Number    | Rule Text   | Error Category   | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|----------------|---|------------------|----------|---------------------------------------|
| SC-F1040-006   | If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then the return cannot be filed through Modernized e-File (MeF).  | Unsupported      | Reject   | Active                                |
| SC-F1040-007   | If Schedule C (Form 1040) Line 33c checkbox 'OtherClosingInventoryMethodInd' is checked, then "Other Method Used To Value Closing Inventory Statement" [OtherMethodUsedToValueClosingInventoryStatement] must be attached.  | Missing Document | Reject   | Active                                |
| SD-F1040-001   | If Schedule D (Form 1040) is present in the return, either Schedule D (Form 1040), Line 16 'NetSTAndLTCapitalGainOrLossAmt' or Schedule D (Form 1040), Line 21 'AllowableLossAmt' must be equal to Form 1040, Line 13 'CapitalGainLossAmt'.   | Data Mismatch    | Reject   | Active                                |
| SE-F1040-001   | If Schedule E (Form 1040), Line 28A(e), 'AnyAmountIsNotAtRiskInd' checkbox is checked, and the corresponding Line 28A(h), 'NonpassiveLossAmt' has a non-zero value, then the return cannot be filed through Modernized e-File (MeF).  | Unsupported      | Reject   | Active                                |
| SE-F1040-030   | If Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt' has a non-zero value, then the return cannot be filed through Modernized e-File (MeF).  | Unsupported      | Reject   | Active                                |
| SE-F1040-060   | If Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' is present, then Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' must have a non-zero value.  | Incorrect Data   | Reject   | Active                                |
| SE-F1040-070   | If Schedule E (Form 1040) Line 26 'nonpassiveActivityAmt' has a non-zero value, then Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' must be present.  | Missing Data     | Reject   | Active                                |
| SEIC-F1040-001 | Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must be within the valid range of SSNs.  | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-002 | Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be equal to the Primary SSN or the Spouse SSN in the Return Header.   | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-003 | Schedule EIC (Form 1040), Line 3: each 'ChildYearOfBirth' provided must not be greater than the tax year of the return.   | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-004 | If Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth' is equal to the tax year in the return header, then Line 6 'MonthsChildLivedWithYouCnt' for that child must be equal to "12" or 'KidnappedChildInd' must be equal to "KC".   | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-005 | For each child whose age is 19 years or older (born before 1991) or younger than 24 years (born after 1985) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child, Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated. | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-006 | For each child whose age is 24 years or older (born before 1986) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.  | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-501 | Schedule EIC (Form 1040), each Line 1 'QualifyingChildNameControl' and Line 2 'QualifyingChildSSN' provided must match that in the e-File database.   | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-506 | Schedule EIC (Form 1040) Line 2: each 'QualifyingChildSSN' provided must not be the same as another 'QualifyingChildSSN' on the same Schedule EIC (Form 1040) OR on another accepted return for the same tax year.  | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-509 | Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be the same as the Spouse SSN on another accepted return for the same tax year.   | Incorrect Data   | Reject   | Active                                |
| SEIC-F1040-521 | For each Qualifying child SSN provided in Schedule EIC (Form 1040), the Year of Birth in the e-File database cannot equal the current processing year   | Incorrect Data   | Reject   | Active                                |

| Rule Number    | Rule Text   | Error Category | Severity | Changes from TY2009v1.0 to TY2009v2.0 |
|----------------|---|----------------|----------|---------------------------------------|
| SEIC-F1040-534 | For each qualifying child SSN provided in Schedule EIC (Form 1040) if Date of Death is present in the e-File Database, the Year of Death cannot be less than the tax year in the return header.   | Incorrect Data | Reject   | Active                                |
| SEIC-F1040-535 | Schedule EIC (Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match the e-File database for each child provided.   | Incorrect Data | Reject   | Active                                |
| SEIC-F1040-536 | If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked ('IndividualReturnFilingStatusCd' has a value 1 or 4 or 5), then each qualifying child on Schedule EIC(Form 1040) must be younger than the tax payer.   | Incorrect Data | Reject   | Active                                |
| SEIC-F1040-537 | If Form 1040, Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has the value 2), then each qualifying child on Schedule EIC(Form 1040) must be younger than the primary tax payer or the spouse.   | Incorrect Data | Reject   | Active                                |
| SR-F1040-001   | Schedule R (Form 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnnTotDsbltyInd', Line 4 'BothUnder65OneRtdDsbltyInd', Line 5 'BothUnder65BothRtdDsbltyInd', Line 6 'One65OrOlderOtherRtdDsbltyInd', Line 9 'Under65DidNotLiveTogetherInd'.   | Missing Data   | Reject   | Active                                |
| SR-F1040-002   | If Schedule R (Form 1040), Line 13a 'NontxSocSecAndRldBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.   | Missing Data   | Reject   | Active                                |
| SSE-F1040-001  | For each Schedule SE (Form 1040) present in the return, 'SSN' must be equal to the Primary SSN or Spouse SSN in the Return Header.  | Incorrect Data | Reject   | Active                                |
| SSE-F1040-002  | If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.  | Incorrect Data | Reject   | Active                                |
| SSE-F1040-003  | If Schedule SE (Form 1040), Section B Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.   | Missing Data   | Reject   | Active                                |
| SSE-F1040-004  | If Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.  | Missing Data   | Reject   | Active                                |
| SSE-F1040-005  | If Schedule SE (Form 1040), Section B Line 8a 'SSTWagesRRTCompAmt' has a non-zero value or Line 8b 'UnreportedTipsAmt' has a non-zero value, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must have a value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 106,800.   | Missing Data   | Reject   | Active                                |
| SSE-F1040-007  | If only one Schedule SE (Form 1040) is present in the return or if Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then it must be equal to Schedule SE (Form 1040), Section A, Line 6 or Section B, Line 13 'OneHalfSelfEmploymentTaxAmt'.  | Data Mismatch  | Reject   | Verbiage Change                       |
| SSE-F1040-008  | If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 12 'SelfEmploymentTaxAmt' must have a non-zero value.  | Missing Data   | Reject   | Active                                |
| SSE-F1040-009  | If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 5 'SelfEmploymentTaxAmt' must have a non-zero value.  | Data Mismatch  | Reject   | Active                                |
| SSE-F1040-010  | If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value. | Missing Data   | Reject   | Verbiage Change                       |

| Rule Number   | Rule Text   | Error Category            | Severity        | Changes from TY2009v1.0 to TY2009v2.0 |
|---------------|---|---------------------------|-----------------|---------------------------------------|
| SSE-F1040-011 | If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value. | Missing Data              | Reject          | Verbiage Change                       |
| SSE-F1040-012 | If two Schedules SE (Form 1040) are present in the return and if Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then it must be equal to the sum of all Schedule SE (Form 1040), Section A, Line 6 and Section B, Line 13 'OneHalfSelfEmploymentTaxAmt'.  | Data Mismatch             | Reject          | New                                   |
| STATE-001     | The agency to which a State Submission is filed must participate in the Fed/State program.  | Incorrect Data            | Reject          | Active                                |
| STATE-005     | The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.  | Data Mismatch             | Reject          | Active                                |
| STATE-006     | If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.   | Unsupported               | Reject          | Active                                |
| STATE-007     | The IRS Submission ID referenced in the State Submission must be that of an IRS Return.   | Incorrect Data            | Reject          | Active                                |
| STATE-010     | The Tax Year referenced in the State Submission Manifest must match the Tax Year of the linked Federal return.  | Data Mismatch             | Reject          | New                                   |
| STATE-011     | An SSN (either the Primary or the Spouse) referenced in the State Submission Manifest must match an SSN (either the Primary or the Spouse) of a linked Federal return.  | Data Mismatch             | Reject          | New                                   |
| STATE-901     | The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.   | Database Validation Error | Reject          | Active                                |
| STATE-902     | The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.   | Database Validation Error | Reject          | Active                                |
| STATE-903     | Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.  | Database Validation Error | Reject          | New                                   |
| STATE-905     | Electronic Filing Identification Number (EFIN) referenced in the State Submission Manifest must be listed in the e-File database and in accepted status.  | Database Validation Error | Reject          | Deleted                               |
| T0000-003     | The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.  | Data Mismatch             | Reject and Stop | Active                                |
| T0000-013     | The Message ID must be globally unique.   | Incorrect Data            | Reject and Stop | Active                                |
| T0000-014     | The Submission ID must be globally unique.  | Incorrect Data            | Reject and Stop | Active                                |
| T0000-015     | The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.   | Incorrect Data            | Reject and Stop | Active                                |
| T0000-016     | The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).   | Incorrect Data            | Reject and Stop | Active                                |
| T0000-017     | The Submission ID must be 20 characters in length.  | Incorrect Data            | Reject and Stop | Active                                |
| T0000-900     | Transmission cannot be a duplicate of a previously accepted transmission.   | Duplicate Condition       | Reject and Stop | Active                                |
| X0000-005     | The XML data has failed schema validation.  | XML Error                 | Reject and Stop | Active                                |

| Rule Number | Rule Text   | Error Category      | Severity        | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|---|---------------------|-----------------|---------------------------------------|
| X0000-007   | The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix. | XML Error           | Reject and Stop | Active                                |
| X0000-008   | The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").  | XML Error           | Reject and Stop | Active                                |
| X0000-009   | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.  | XML Error           | Reject and Stop | Active                                |
| X0000-010   | For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.   | Incorrect Data      | Reject and Stop | Active                                |
| X0000-011   | All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).  | Incorrect Data      | Reject and Stop | Active                                |
| X0000-012   | The name of a binary attachment file must be less than or equal to 64 bytes.  | Incorrect Data      | Reject and Stop | Active                                |
| X0000-015   | Each zip entry in the Attachment Zip file must end with ".zip" extension.   | Data Mismatch       | Reject and Stop | Active                                |
| X0000-017   | ZIP Entry names in the transmission ZIP archive must be unique.   | Duplicate Condition | Reject and Stop | Active                                |
| X0000-018   | A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.   | Incorrect Data      | Reject and Stop | Active                                |
| X0000-019   | A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.   | Incorrect Data      | Reject and Stop | Active                                |
| X0000-020   | A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.  | Incorrect Data      | Reject and Stop | Active                                |
| X0000-021   | The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.   | Missing Data        | Reject and Stop | Active                                |
| X0000-022   | The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.  | Duplicate Condition | Reject          | Active                                |
| X0000-024   | Unable to read a binary attachment in the Submission Zip Archive.   | Incorrect Data      | Reject and Stop | Active                                |
| X0000-025   | Unable to read XML data from the Submission Zip Archive.  | Incorrect Data      | Reject and Stop | Active                                |



| Rule Number | Rule Text   | Error Category | Severity        | Changes from TY2009v1.0 to TY2009v2.0 |
|-------------|---|----------------|-----------------|---------------------------------------|
| X0000-026   | The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file. | Incorrect Data | Reject and Stop | Active                                |
| X0000-027   | Year (YYYY) in the SubmissionID must be processing year.  | Incorrect Data | Reject          | Active                                |
| X0000-028   | A single PDF file must not exceed 60MB in size.   | Incorrect Data | Reject          | Active                                |
| X0000-029   | A binary attachment submitted in the PDF format must begin with the file header "%PDF-".  | Incorrect Data | Reject and Stop | Active                                |
| X0000-030   | The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/").             | Incorrect Data | Reject and Stop | Active                                |
| X0000-031   | Zip Entry names must consist of ASCII characters only   | Incorrect Data | Reject and Stop | Active                                |
| X0000-032   | Unable to extract submission Zip Archive from the Message Attachment zip file.  | Incorrect Data | Reject and Stop | Active                                |